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HOW CORRUPTION ADAPTS TO *E-PROCUREMENT* : A STUDY IN NORTH SUMATRA

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Abstract

Improving the Goods/Services Procurement (PBJ) sector is one of the government's top priorities in order to improve development, public services, and prevent corruption. One manifestation of this is the establishment of the Government Goods/Services Procurement Policy Institute (LKPP) to implement the development and formulation of government PBJ policies. A number of innovations have been developed in the form of *E-Procurement* such as SPSE (Electronic Procurement System) and E-Catalog. However, the rampant corruption in PBJ amidst these improvements indicates that the improvements made have not been sufficient to mitigate the problem of corruption in PBJ. This phenomenon raises critical questions about the extent to which *E-Procurement* functions as an instrument for preventing corruption or actually creates new space for the adaptation of corrupt practices.

Keywords : *E-Procurement, SPSE, E-Catalog, Corruption, Procurement of Goods/Services* .

INTRODUCTION

Good and clean governance (*good governance and clean government*) is all aspects related to the control and supervision of the power held by the government in carrying out its functions. To implement the principles of *good governance, governance* and *clean government* , the government must implement the principles of accountability and efficient resource management and realize it with good and impartial actions and regulations, and guarantee the occurrence of economic and social interactions between related parties in a fair, transparent, professional and accountable manner. To increase the efficiency and effectiveness of the use of state finances realized through the government PBJ process, efforts are needed to create openness, transparency, accountability and the principle of healthy competition, and obtain affordable and quality goods/services that can be accounted for both in terms of physical, financial, and benefits for the smooth running of government tasks and public services.

Manual or face-to-face procurement of goods/services was known as the government auction system several decades ago. The complexity of the procurement process creates a loophole for actors to manipulate the procurement process of goods/services that benefit certain parties. Conventional procurement of goods/services gives rise to problems of arisan tenders or *kickbacks* in the tender process, bribes to win certain parties, non-transparent tender processes, suppliers playing using the highest price or *markup* , winning companies of relatives, relatives or certain political parties, inclusion of technical specifications that can only be supplied by one particular business actor, tenders are not announced, not opening fair access for all participants (Udoyono, 2023). These conditions encourage changes in the government procurement process of goods/services from previously manual to electronic so that interaction between parties can be limited to prevent corruption.

In response to this idea, the government issued Presidential Regulation Number 54 of 2010 concerning Government Procurement of Goods/Services. This regulation is a milestone in the implementation of electronic procurement which is currently being implemented in Indonesia. As an implementation of this regulation, in 2008 the Government Procurement Policy Agency (LKPP) implemented *E-Procurement* in the government procurement system. *E-Procurement* is a procurement system for goods/services implemented through the internet network and the official government platform, namely SPSE (Electronic Procurement System). *E-Procurement* as a form of modernization of the procurement process to be more open and efficient provides several functions including preparing the General Procurement Plan (RUP) online, conducting tenders or selecting providers through SPSE, announcing provider results openly, and monitoring contract implementation and payments digitally. In its development, LKPP has added another procurement system, namely E-Catalog. In accordance with Presidential Regulation Number 16 of 2018 as last amended by Presidential Regulation Number 46 of 2025 concerning the Second Amendment to Presidential Regulation Number 16 of 2018 concerning Procurement of Goods/Services, the Government requires that the procurement of goods/services within the Ministry/Institution/Regional Government be carried out electronically using an information system consisting of the Electronic Procurement System (SPSE) and supporting systems. By using *E-Procurement* , procurement agencies obtain more bid prices with simpler administrative processes, while providers of goods/services can expand business opportunities, create healthy business competition, open business opportunities for anyone and reduce administrative costs (Rahayu & Murtinah, 2022). *E- Procurement* such as SPSE and E-Catalog is expected to be a systemic solution to minimize direct interaction between providers and public officials which has been considered the main loophole for corrupt practices. However, various cases, audit reports, findings by law enforcement officials, and academic studies show that *E-Procurement* does not automatically eliminate corruption.

The Corruption Eradication Commission (KPK) highlighted PBJ as one of the sectors most vulnerable to corruption practices based on the results of the 2024 Integrity Assessment Survey (SPI). The PBJ sector dominates bribery and gratuity practices in ministries/institutions and regional governments (K/L/PD). Based on data released by the Corruption Eradication Commission (KPK), government PBJ corruption crimes rank second among corruption crimes. A total of 428 cases of goods/services procurement were recorded from 2004 to 2025 with the highest number occurring in 2024 with 68 cases and 2023 with 64 cases. Corruption in procurement of goods and services is one of the most prominent issues in studies of public administration and anti-corruption governance. A report by *the United Nations Office on Drugs and Crime (UNODC*) (UNODC, 2013)states that 10-15% of the total value of government procurement worldwide is exposed to corrupt practices, including in Indonesia, with procurement of goods and services being the sector most vulnerable to corruption, according to Corruption Eradication Commission (KPK) data. Based on the results of the 2024 SPI, the risk of abuse in procurement procurement management reached 97% in ministries/agencies and 99% in local governments. This finding is based on answers from 54% of internal respondents who acknowledged abuse in this sector. Various SPI findings in procurement procurement management included 49% of vendor selections being pre-arranged, 56% of goods quality not matching the price, and 38% of procurement results not providing benefits. Furthermore, the 2024 SPI results also revealed 71% nepotism and 46% of gratification from vendors to state officials in the procurement process.

Data released by the Corruption Eradication Commission (KPK) as of December 31, 2025, the Sumatra Island government ranks third in Corruption Crimes (TPK) with a total of 384 cases from 2004 - 2025, below the Central Government with 574 cases and the Government on the Island of Java with 542 cases. Meanwhile, the 2024 Integrity Assessment Survey (SPI) score for North Sumatra Province shows a value of 70.28 or lower than the average SPI score of all K/L/PD in Indonesia, which is 71.53. The 2024 Corruption Verdict Trend Report published by *the Indonesian Corruption Watch* (ICW) shows data from North Sumatra Province as the region with the most verdicts with a total of 148 cases (Syah, 2025). The TPK phenomenon, the 2024 SPI results, and the ICW report show how worrying corruption in the procurement of goods/services is even with the use of *E-Procurement* in the government in North Sumatra Province. The main focus of this research is to identify the procurement process of goods/services using the *E-Procurement method* , especially SPSE and E-Catalog, and to map the potential risk of fraud in its implementation in North Sumatra Province.

LITERATURE REVIEW

Corruption

(Rosikah & Listianingsih, 2022) Corruption comes from the Latin *corruptus* / *corrupti* . From Latin, it spread into various European languages, such as *corruption* and *corrupt* in English, *corruption* in French, and *corruptie* in Dutch. From these languages, it was adapted into Indonesian as corruption. Corruption is the opposite of justice, fairness, and honesty. In the Great Indonesian Dictionary, corruption means the embezzlement or misuse of state funds (companies, etc.) for personal gain or other people's gain. People who commit corruption are called corruptors. Based on the definitions above, corruption essentially has five components, as follows (Abidin & Siswadi, 2015): First, corruption is a behavior. Second, this behavior is related to the abuse of authority or power. Third, it is carried out to gain personal or group gain. Fourth, it violates the law or deviates from norms or morals. Fifth, it occurs or is carried out in *public office settings* (government institutions) or *private office settings* (private corporations). Corruption is a criminal act related to bribery, manipulation and other acts as unlawful acts that harm the country's finances and economy, as well as harm public welfare and interests (Lopa & Oetama, 2001). Law Number 20 of 2001 in conjunction with Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, corruption is grouped into 7 types, namely embezzlement in office, extortion, gratuities, bribery, conflicts of interest in procurement, fraudulent acts, and state financial losses .

Corrupt Behavior

A person's behavior can be categorized into three main areas: attitude, actions, and knowledge. Corrupt behavior, in its context, refers to everything related to the attitudes, actions, and knowledge of an individual or group of people that leads them to engage in corrupt behavior. Corrupt behavior is not only influenced by individual factors, but also by environmental and institutional conditions. Recent studies have shown that corruption is the result of an interaction between individual tendencies and environmental conditions that allow for deviations (Uhl et al., 2025). Furthermore, external factors such as economic, political, and social conditions have been shown to significantly influence levels of corruption (Yunan et al., 2026). The quality of institutions and the effectiveness of regulations also play a significant role in shaping corrupt behavior (Meyer et al., 2024). Thus, corrupt behavior is a complex phenomenon influenced by a combination of internal and external factors.

Internal factors consist of moral aspects, for example weak faith, honesty, shame, attitudinal or behavioral aspects, for example a consumerist lifestyle, and social aspects such as family which encourage someone to behave corruptly. External factors can be traced from economic aspects, for example income or salary is not sufficient for needs, political aspects, for example political instability, political interests, gaining and maintaining power, management and organizational aspects, namely the lack of accountability and transparency, legal aspects are seen in the poor form of legislation and weak law enforcement, and social aspects, namely the environment or society that does not support anti-corruption behavior.

Internal and external factors that cause corruption, when elaborated in a concept or theory, are commonly known as the GONE theory. The GONE theory, put forward by, Bologna et al. (1993)explains that corruption/fraud *occurs* due to four main factors: *Greed* , *Opportunity* , *Needs* , and *Exposures* . This theory divides the causal factors into individual factors (*Greed* , *Needs*) and environmental factors (*Opportunity* , *Exposures*).(Isgiyata et al., 2018) *Greeds* relate to the greed and avarice of corruptors, which potentially exist within everyone. *Opportunities* relate to systems that create loopholes for corruption, which relate to the state of organizations/agencies or social environments that open up opportunities for someone to commit fraud. *Needs refer to* a mental attitude that is never enough, full of consumerism, and always full of never-ending needs. *Exposures* relate to low penalties for corruptors, penalties that do not deter perpetrators or others, and minimal *deterrence effect* .

Internal and external factors that cause corruption can be prevented by having integrity. Integrity is the main foundation for individuals and organizations in carrying out their duties and responsibilities. Characteristics consistently demonstrated by people with high integrity include: realizing that small things matter, finding the truth (when others only see shades of gray), being responsible, creating a culture of trust, keeping promises, caring for the greater good, being honest and humble, acting as if under scrutiny, and being consistent (Gostick & Telford, 2003).

Procurement of Goods/Services

As regulated in Presidential Regulation (Perpres) Number 16 of 2018 as last amended by Presidential Regulation Number 46 of 2025 concerning the Second Amendment to Presidential Regulation Number 16 of 2018 concerning Government Procurement of Goods/Services, government procurement of goods/services is the procurement of goods/services by Ministries/Institutions/Regional Apparatus/Other Institutions/Village Governments funded by the APBN/APBD/APB Village, the process of which starts from identifying needs to handover of work results with the aim of producing appropriate goods/services for every money spent, measured from the aspects of quality, quantity, time, cost, location and provider. The scope of procurement that must refer to the Presidential Regulation above is the procurement of goods/services within the Ministry/Institution/Regional Apparatus/Other Institutions/Village Government that uses a spending budget that is partly or wholly sourced from the APBN/APBD/APB Village, partly or wholly sourced from domestic loans and/or domestic grants, and/or partly or wholly sourced from foreign loans or foreign grants.

Based on the Presidential Decree, government procurement of goods/services is grouped into four main types, namely:

1. Procurement of goods
   Includes tangible and intangible objects, movable and immovable, which can be traded, used, utilized or exploited by the user of the goods.
2. Construction Procurement

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Covers all activities related to buildings, such as construction, repair, maintenance, or demolition of a building or other physical structure.

3. Consulting Services
   Includes professional services that require specialized technical expertise, which involves input based on thinking to complete a job.
4. Other Services
   Includes non-consulting services or services other than the three above, which require equipment, methodology and/or expertise in a governance system that is widely known in the business world.

E-Procurement

E-Procurement is a government procurement process of goods/services that is carried out electronically, especially web-based with an internet connection (Udoyono, 2023). In general, *E-Procurement* is the process of submitting requests, ordering, and purchasing goods and services online . E *-Procurement* in the general sense is applied to an integrated *database system* and a wide area based on the internet with a communication system network in part or all of the process of purchasing goods and services (Udoyono, 2023). The ultimate mission of implementing E-Procurement is how the process of procuring goods and services in government and how to utilize information technology so as not to waste a lot of time and costs (Indrajit, 2002). *The objectives of E-Procurement* according to LKPP are to increase transparency and accountability, improve market access and healthy business competition, improve the efficiency level of the procurement process, support the monitoring and audit process, and meet the need for *real-time information access* .

RESEARCH METHODS

This research is descriptive and employs qualitative methods. The unit of analysis is the provincial/district/city governments in North Sumatra Province. The data sources in this study consist of primary and secondary data. Primary data were obtained through in-depth interviews with informants directly involved in the audit process of Regional Government Financial Reports (LKPD) and Audits with Specific Purposes (PDTT) at the Republic of Indonesia Audit Board (BPK RI) of North Sumatra Province. The informants were selected using *purposive sampling* with the following criteria:

1. Have direct experience in carrying out financial audits, performance audits, and/or audits with specific objectives for at least 3 years;
2. Act as person in charge/deputy person in charge, technical control, and/or team leader in carrying out inspections in at least 3 inspection assignment letters; and
3. Act as a team member with an educational background in Information Technology (IT) and have at least 3 audit experience in assignments.

Meanwhile, secondary data was obtained from the Audit Result Report (LHP) of the Republic of Indonesia's Supreme Audit Agency (BPK RI) regarding the procurement process of goods and services from 2021 to 2025, the 2025 Corruption Eradication Commission Integrity Assessment Survey (SPI KPK, 2025), and the Corruption Verdict Trend Monitoring Report by the Indonesian Corruption Watch (ICW).

The data collection techniques in this study were conducted through two main methods: in - *depth interviews* and document analysis. In-depth interviews were used to explore the auditors' views regarding gaps in the implementation of *e-procurement* . Interviews were conducted using a semi-structured guide to allow for flexibility in exploring new themes that emerged during the conversation. Document analysis was conducted on audit findings in the Audit Report of the Supreme Audit Agency (BPK RI) for the Audit of Regional Financial Reports (LKPD) or Audits with Specific Purposes related to the procurement of goods and services.

Meanwhile, the data analysis technique uses the following stages: (1) collecting primary and secondary data, (2) systematizing the collected data into simpler data, (3) analyzing the systematized data into a final research result, and (4) concluding the analyzed research results. The research result discussion technique will be explained using the GONE theory, namely based on causal factors.

RESEARCH RESULTS AND DISCUSSION

***Greedy* (greed)**

Greed is a trait that originates within every individual. It occurs when someone has a strong desire for self-enrichment and is never satisfied with what they have (Kemenristekdikti, 2018). The Corruption Eradication Commission (KPK) conducted an Integrity Assessment Survey (SPI) for ministries, institutions, and regional governments to map corruption risks and the progress of corruption prevention efforts, with the aim of raising awareness of corruption risks and improving the anti-corruption system. There are three categories of respondents to fill out the KPK SPI: internal respondents (ministry/institution/regional government employees), external respondents (service users from the public and private sector, as well as agency cooperation partners), and expert respondents (stakeholders/experts).Components assessed by internal respondents include: integrity in carrying out duties, budget management, procurement procurement management, human resource management, trading *in influence* , anti-corruption socialization, and transparency. Components assessed by external respondents include: employee integrity, transparency and fairness of services, and corruption prevention efforts. Components assessed by expert respondents include: agency integrity (employee integrity, intervention by other parties, ability to detect internal corruption, community involvement in corruption prevention, conflict of interest, quality of budget transparency, objectivity of human resource management policies, implementation of anti-corruption messages, procurement procurement management, extortion practices, bribery practices, transparency of public services). Each component is assessed on a scale of 0 – 100 with a score classification of 0 – 72.9 being vulnerable, 73 – 77.9 being alert, and 78 – 100 being maintained.

The results of the 2025 KPK SPI for Regional Governments in North Sumatra Province for the assessment of integrity components in the implementation of duties by internal respondents gave an average score of 74.29 or alert status with the lowest score in the North Sumatra Provincial Government with a score of 63.53 or vulnerable status and the highest in the Nias Regency Government with a score of 83.38 or maintained status. Meanwhile, the agency integrity value assessed by expert respondents gave an average score of 63.60 or vulnerable status with the lowest score in the Sibolga City Government with a score of 52.48 or vulnerable status and the highest in the Serdang Bedagai Regency Government with a score of 74.79 or alert status. Weaknesses in individual and organizational integrity in carrying out tasks and responsibilities will affect the quality of complying with organizational regulations and ethics honestly, upholding commitments and principles that are believed to be true, responsibility, consistency between words and actions, hard work, and anti-corruption.

Opportunity

Opportunity is associated with situations where the perpetrator of fraud *has* the freedom and access to commit the act. Weak supervision, control, and immature *Standard Operating Procedures* (SOPs) are supporting indicators of the opportunity for the perpetrator to commit the act. Opportunity is a crucial aspect in any fraudulent act, as it is considered a trigger for fraud (Zimbelman et al., 2014). The findings in the Audit Report of the Republic of Indonesia's Representative Office for Sumatra Province, both in the LKPD Audit and Audit with Specific Purposes related to the procurement of goods/services and classified as regional losses, consist of 5 (five) types of findings, namely:

1. Purchase or procurement of fictitious goods/services;
2. The goods/services procurement partner did not complete the work;
3. Shortage of work volume and/or goods;
4. Price markup *;* and
5. The specifications of the goods/services received do not match the contract.

Based on the Audit Report of the Republic of Indonesia Audit Board (BPK RI) Representative Office of North Sumatra Province, both for the Audit of Regional Financial Reports (LKPD) and Audits with Specific Purposes for 2021 to 2025, the number of cases and the value of regional losses are explained as follows:

1. 18 cases of fictitious purchases or procurement of goods/services with a loss value of IDR 3,057,465,518.65;
2. The goods/services procurement partner did not complete the work on 5 t-shirts with a loss value of IDR 1,254,805,121.43;
3. Shortage of work and/or goods volume amounted to 442 cases with a loss value of IDR 244,728,290,426.15;
4. Price increase (*mark up*) in 13 cases with a loss value of Rp. 13,488,941,324.10; and
5. The specifications of the goods/services received did not match the contract in 90 cases amounting to Rp. 43,374,853,338.92.

The above data shows that corruptors can still find loopholes in goods/services procurement, despite the use of *e-procurement* . This is consistent with the results of the Corruption Eradication Commission's (KPK) 2025 SPI, which, based on expert respondents' assessments, found that procurement management in the North Sumatra provincial government received an average score of 53.47, making it vulnerable.

Based on the results of the analysis of the Audit Report of the Republic of Indonesia's Representative of North Sumatra and in-depth interviews (*in-depth review*) with the auditors of the Republic of Indonesia's Representative of North Sumatra, in the procurement process of goods/services, there are gaps in the potential for fraud to occur, including:

1. Technical vulnerabilities of the *E-Procurement system*
   Technical vulnerabilities in the E-Procurement system are inherent risks that are exploited by certain parties to gain personal or group benefits, including *penetration attacks* , *access restrictions/limitations* , collusion and data manipulation in the system.
   Penetration attacks are a form of attack on an information technology system aimed at gaining unauthorized access (Whitman et al., 2016). *Penetration attacks* are carried out illegally by external or internal parties for the purpose of exploitation. Some things that can be done in the context of procurement of goods/services through *E-Procurement* include changing provider accounts by administrators or LPSE staff to *superusers* , which can lead to manipulation of tender schedules, deletion of participants, and/or manipulation of evaluation results. This includes using system rights to view or change participant bidding documents before the official evaluation period begins.
   Access restriction/limitation is the selective restriction of access to data, system resources, and functions based on user identity and authorization (McCarthy et al., 2018). In the context of procurement of goods/services through *E-Procurement* , service providers should have an equal opportunity to compete fairly. The use of internet media as a platform for using *E-Procurement* opens up opportunities for abuse, for example, restrictions on certain *IP addresses* , restrictions on server operating hours, and restrictions on systems that can only be accessed locally. This is done to limit only certain providers who can register for the procurement of goods/services being auctioned. Collusion in procurement of goods/services is an illegal conspiracy between procurement officials and suppliers to win over certain parties. In procurement of goods/services, for example, leaking the Own Estimated Price (HPS) prepared by the Commitment Making Officer (PPK) which serves as a reference for the highest limit of valid offers and a price evaluation tool, manipulation of the results of evaluation of bid documents, inconsistency in evaluation of bid documents, arrangement of bid documents to match the criteria, ignoring false data provided by participants.
2. Price setting
   Collusion between suppliers and procurement officials to fix prices to enrich themselves or the suppliers, resulting in price increases.
3. No price negotiations
   Not using the negotiation feature can result in waste of regional finances or cause the price of goods/services to be too high.
4. “Click” cost
   The procurement committee selects providers of goods/services who are willing to pay a “click” fee or *kickback* in return for selecting the provider or as a reward for purchasing the goods/services.
5. Handover of goods without evaluation
   The procurement officer did not inspect the goods sent by the supplier, resulting in the goods received not being of the quality and quantity agreed upon in the agreement.
6. Adding unnecessary work items
   Adding work items that are not actually needed or added without adequate calculation, for example shipping costs, mobilization of equipment/tools and/or the Occupational Safety and Health Management System (SMK3).
7. Selection of goods is not the cheapest price
   Procurement officials do not choose goods with the lowest price or do not compare similar goods from other suppliers, which results in high prices.
8. Package splitting
   Package splitting to avoid open auctions and direct appointment or direct procurement.

This is in line with a study by the Corruption Eradication Commission's (KPK) Research and Development Directorate (Tim Direktorat Litbang KPK, 2020), which identified five problems in the procurement of goods and services, particularly road infrastructure projects. First, there was abuse of authority through program intervention. Second, there was weak quality of planning and supervision consultants. Third, there was the practice of *marking up owner* estimates (OE). Fourth, there was the favoring of certain contractors. Fifth, there was fraudulent activity by manipulating work volumes and specifications to gain profits.

Needs

Needs are related to a person's mental attitude of never feeling satisfied, always prioritizing consumerism, and constantly having insatiable needs (Isgiyata et al., 2018). Financial needs or economic pressures are among the main factors that drive individuals to commit fraud (Cressey Donald, 1953). A person may be willing to do anything to fulfill their needs, including committing fraud/corruption.

Based on data on Corruption Crimes (TPK) as a result of KPK action (data as of December 2025), gratification/bribery ranks first with 1100 cases from 2004 to 2025, followed by TPK procurement of goods/services with 446 cases, and levies/examinations with 71 cases. Gratification according to the Explanation of Article 12B of Law Number 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption is a gift in the broad sense, namely the gift of money, goods, discounts *,* commissions, interest-free loans, travel tickets, accommodation facilities, travel, free medical treatment, and other facilities. The gratification is received both domestically and abroad and is carried out using electronic means or without electronic means. The act of accepting gratification by a Civil Servant or State Administrator is considered an act of bribery if the gift is made because it is related to his position and is contrary to his obligations or duties.

One form of bribery is the bribery of office, which involves giving money, goods, and/or facilities to authorized officials for the purpose of obtaining promotions, transfers, and/or retaining certain positions. This practice has a destructive impact on government agencies and the wider community. Positions filled by individuals who engage in bribery/office bribery are likely to be filled by individuals who are not competent or high-achieving, thus reducing the quality of public services. Officials who buy their positions tend to engage in corruption or extortion to recoup their investment. This condition is in line with the results of the 2025 KPK SPI, where based on the assessment of expert respondents, the practice of extortion and bribery in the government in North Sumatra Province obtained an average score of 56.97 and 56.33, respectively, or a vulnerable status.

Exposures (disclosures)

The definition *of exposure* in GONE theory relates to two main factors: the disclosure of fraud *and* the punishment of perpetrators. Low sanctions and weak disclosure of corruption cases can reduce the deterrent effect *,* making them ineffective in preventing fraud (Boly et al., 2016). According to the 2024 Corruption Trend Monitoring Report published by *Indonesia Corruption Watch* (ICW), the average prison sentence imposed on corruption defendants was 3 years and 3 months, or 39 months (Syifa, 2025). From 2020 to 2024, there was no significant change in the average prison sentence imposed on corruption defendants. In fact, using the severity of the sentence as an indicator, the previous five years have consistently been considered low, as none have received sentences exceeding 4 years. These figures demonstrate that the courts' tendency to impose harsher sentences has not significantly strengthened. Asset recovery has begun to become a focus for law enforcement. However, courts remain very low in issuing sentences, whether imprisonment, fines, or asset confiscation for criminal offenses.

(Sinaga, 2025)One of the main challenges in implementation is the relatively easy access of remissions to corruption convicts. In 2024 alone, according to data from the Minister of Law and Human Rights, 2,618 inmates in corruption cases received remissions. This phenomenon has given rise to the public perception that sentences for corruptors tend to be light and disproportionate to the impact of their crimes. Given the various weaknesses in this conventional criminal justice system, discussions have emerged about implementing alternative punishments that are far more effective in providing a deterrent effect for corruptors . One approach that is increasingly being discussed is the confiscation of assets obtained from corruption, which aims not only to punish the perpetrator but also to eliminate the economic benefits derived from the crime.

DISCUSSION OF RESEARCH RESULTS

The findings of this study indicate that the implementation of digital government procurement of goods/services, or *e-procurement,* does not eliminate corrupt practices, but rather encourages adaptation of the modus operandi. Digitalization of procurement of goods/services is expected to limit direct interaction between procurement officials and suppliers, but does not eliminate abuse of authority in decision-making. Corruption shifts from the open transaction stage to earlier and less supervised stages, particularly requirements planning, technical specification determination , price negotiation, and supplier selection. These findings confirm that corruption is dynamic and able to adapt to digital-based procurement reforms.

In practice, corruption in *e-procurement* rarely manifests as explicit procedural violations, but rather is internalized within mechanisms that formally appear legitimate. Setting technical specifications that favor specific products, strategically timing purchases, and exploiting loopholes in *e-procurement* are dominant patterns. This situation suggests that *e-procurement* tends to function primarily as an instrument of administrative compliance, while substantive integrity has not yet been fully realized. Thus, the assumption that digital transparency automatically suppresses corruption proves overly simplistic. This research also reveals the significant role of greed, opportunity, need, and disclosure as drivers of corrupt practices in digital procurement. In North Sumatra Province, relationships between procurement officials and providers form informal networks that influence procurement decisions. These networks are often linked to greed and need, thus encouraging the adoption of more covert corruption strategies. *e-procurement* procurement are at the planning, specification setting, and price negotiation stages, when senior officials' discretion, prevention standard operating procedures, and external oversight are limited. Anti-corruption policies, which have focused on the transaction and system compliance stages, have not been able to reach these most vulnerable areas. This explains the gap between the normative design *of e-procurement* as a corruption prevention instrument and the reality of its implementation. Theoretically, this study contributes by emphasizing that procurement reform through *e-procurement* must be understood as a political and institutional process, not merely a technical innovation. From a policy perspective, these findings imply the need for a risk- and integrity-based approach to corruption prevention, by strengthening oversight at the planning, supplier selection, implementation, and handover stages of work, as well as enhancing the accountability and integrity of key actors. Without such efforts, *e-procurement* risks merely modernizing procedures without substantive changes in procurement governance.

RESEARCH CONCLUSION

This research shows that the implementation of *e-procurement* as part of digital procurement of goods and services does not automatically eliminate corrupt practices in government procurement of goods and services. Instead, empirical findings indicate that corruption is adaptive and able to adapt to digital mechanisms through more hidden modus operandi. While digitalization of procedures does increase formal transparency, it does not completely close the gaps that serve as the main entry points for corrupt practices. Corruption will never disappear completely. No matter what theory is discussed or what activities are implemented, corruption will not be eliminated. What can be implemented is how to prevent and reduce the occurrence of corruption (ACFE INDONESIA CHAPTER, 2018). The research results confirm that corruption adaptation occurs at the stage of needs planning, supplier selection, determination of technical specifications, and handover of work results with the causal factors being greed, need, opportunity, and disclosure which do not provide a deterrent effect on perpetrators of corruption.

From a policy perspective, this study concludes that the effectiveness of *E-Procurement* as a corruption prevention instrument is highly dependent on strengthening individual and organizational integrity. This study is limited by its scope to North Sumatra Province and the use of qualitative methods, so the results cannot be generalized nationally. The data also focuses on the perspective of external auditors, in this case the Auditor of the Republic of Indonesia's North Sumatra Representative Office, without involving internal parties such as the Government Internal Supervisory Apparatus (APIP) or other external parties such as Law Enforcement Officers (APH). Future research should involve APIP and other external parties to expand perspectives regarding other potential fraud *opportunities* .

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